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Voucher Examining Series

GS-0540

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SERIES DEFINITION

This series includes all positions the duties of which are to administer, supervise, or perform work consisting of the examination for accuracy, adequacy of documentation or citations, compliance with regulations, and justification of vouchers, invoices, claims, and other requests for payment for (1) goods and services provided to or by the Government; (2) satisfaction of breach of contract or default in fulfilling contractual obligations (e.g., unauthorized substitution of materials specified in a contract or change from contracted price); (3) reimbursement of expenditures made by beneficiaries for such purposes as medical and domiciliary care and treatment, burial expenses, and education or training; (4) reimbursement of expenditures for travel and transportation; (5) other transactions, when such examination of the request for payment is not classifiable in another series.

This standard supersedes the standard issued for the Voucher Examining Series in December 1964.

COVERAGE OF THE SERIES

Included in this series are positions the principal duties of which require the examination of vouchers and other payment documents resulting from:

1. Procurement of all types of goods and services;
2. Payment of claims when examination or determination of the allow ability of the claim requires the application of fiscal knowledges, rules, regulations, and precedent decisions but not the making of quasi-legal claims determinations under various benefit laws included in claims positions in the GS-900 Group;
3. Transfer of money from one appropriation or fund to another appropriation or fund for the purpose of paying for goods or services;
4. Work directly involved in the clearance of, or preparation of, replies to exceptions and suspensions (where made) whether performed by the individual authorized certifying officers or in a central exceptions clearing unit;
5. Positions involving voucher examining of the type performed in disbursing offices;
6. Positions the principal duties of which require the examination of vouchers for all types of collections, receipts, refunds, and other increments of money by the Government when

(a) such vouchers are examined for accuracy, adequacy, and correctness of documentation or citation, and compliance with regulations; and (b) such work is not specifically included in another series. (Such positions, while included in this series, are so few in number that preparation of specific standards for this type of work has been considered impractical. The factors expressed in this standard, however, also apply to examining vouchers for collections and receipts.)

Although this standard applies particularly to those positions which are responsible for examining cash payments from appropriated funds, it may also be used, insofar as applicable, in evaluating similar kinds of positions. For example, those which are responsible for examining payments from nonappropriated funds, e.g., trust funds, or others.

Some positions which involve less than a complete examination of vouchers are described in this standard, and some positions involving the preparation of vouchers, may present problems as to the appropriate series. Such work is classified in this series if it includes duties (a) which are necessary in the processing of vouchers for payment, (b) which are of such nature that a knowledge or understanding of each individual transaction is required, and (c) which do not also include a requirement of knowledge of another subject matter field of equal or greater classification weight than the knowledges and abilities required in voucher examining. Some duties, each of which typically requires a knowledge or understanding of each transaction, are:

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- (1) Determining or verifying the required accounting codes, especially the appropriation chargeable, but also related distribution of expenditures, etc.;
- (2) Verifying the presence of or necessity for all required supporting papers (not merely certain standard supporting papers);
- (3) Determining that goods or services involved are in fact identical on all documents despite variations in terminology used;
- (4) Verifying the transaction against the contract when an understanding of the terms of the contract is required, i.e., understanding of payment provisions, liquidated damage clauses, basis for payment, etc.;
- (5) Determining that the voucher is, or is not, payable;
- (6) Determining that the transaction is proper and permitted by applicable law, rule, or regulation;
- (7) Determining or verifying the necessity for, propriety, accuracy, or adequacy of the form and substance of certifications, explanations, etc.;

(8) Determining or verifying the necessity for accuracy and adequacy of references to statutes, decisions, and regulations;

(9) Determining or verifying the adequacy or accuracy of supporting papers;

(10) Verifying the accuracy of per diem, mileage, weight of shipment, or other allowances by application of statutes, decisions, and regulations, and not involving merely an arithmetic verification of the computation.

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EXCLUSIONS

This following types of positions are specifically excluded from this series:

1. Positions concerned with examining and adjudicating claims for or against the Government, such as claims for annuities, pensions, gratuities, benefits, damages, rights, and other relief (e.g., where the making of legal or quasi-legal claim determinations under various benefit laws is required) are classified in the appropriate series in the GS-900 Group. The knowledges required in Voucher Examiner positions (GS-540) are essentially those relating to expenditure of funds and procurement of goods and services; the determinations are essentially of an accounting clerical and procedural nature with decisions based primarily on application of fiscal rules, regulations, and requirements. The knowledge required in claims examiner positions are judgmental and adjudicative in nature with determinations based primarily on the quasi-legal consideration of benefit laws or determinations of purpose and intent when evaluating documentary records and authorizing settlement.
2. Positions preparing, examining, or verifying payrolls or pay claims for Government civilian employees are classified in the Payroll Series, GS-544-0.
3. Positions preparing, examining, or verifying payrolls or pay claims and related forms and documents for military personnel of the Armed Forces of the United States are classified in the Military Pay Series, GS-545-0.
4. Positions which involve performance of clerical work which requires a knowledge of supply operations and program requirements are classified in Supply Clerical and Technician Series, GS-2005-0.
5. Positions involving examination of contracts, leases, agreements, and similar documents for legality, requiring the application of a body of legal knowledge (but not requiring legal training equivalent to that represented by graduation from a recognized law school) rather than a body of fiscal knowledge relating to regulations,

decisions, precedents, and practices, are classified in the Legal Instruments Examining Series, GS-963-0.

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6. Positions concerned with verifying the technical accuracy and correctness of rate charges for the transportation of goods and persons are classified in the Freight Rate Series, GS-2131-0, or the Passenger Rate Series, GS-2133-0. Voucher examiners examine carrier bills for correctness of transportation service and use charges, but are not responsible for determining the correctness and legality of the rates and tariffs on which these charges are based -- the knowledges required are essentially of an accounting clerical and procedural nature, with determinations based primarily on fiscal considerations relating to expenditures for transportation items. Freight rate specialists or passenger rate specialists examine carrier bills for correctness and legality of rate charges for transportation of persons and things -- the knowledges required are essentially technical knowledges relating to carrier tariffs, agreements, contracts, tenders, etc.
7. Positions preparing, examining, or verifying payment rolls for regularly recurring payments of benefits by the Government are classified in the Benefit-Payment Roll Series, GS-547-0.
8. Positions requiring the performance of accounting or fiscal clerical work other than voucher examining, or when performing such work in combination with voucher examiner when such work constitutes the higher level work are classified in appropriate series in the Accounting and Budget Group, GS-500-0.
9. Positions comprised mainly of various clerical tasks related to voucher examining, such as numbering and dating vouchers, typing vouchers from rough notes, arranging vouchers in some definite order, listing vouchers on various schedules, maintaining files of contracts, leases, vouchers, etc., preparing routine correspondence, and other type of work not requiring a knowledge of voucher examining, are classified in other appropriate clerical series.

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TITLES

The appropriate title for all positions in this series is Voucher Examiner.

The word "Supervisory" is prefixed to Voucher Examiner positions when supervisory duties and responsibilities constitute a substantial, regular part of the position and meet the definition and criteria for supervisory positions contained in Part I of the Supervisory Grade-Evaluation Guide.

The word "Lead" is prefixed to the title of Voucher Examiner when the duties and responsibilities of the position meet the criteria for a work leader as defined in the Work Leader Grade-Evaluation Guide.

DEFINITIONS

The following terms have the meanings given them for purposes of this standard:

Agency -- Any department, bureau, commission, board, establishment, or other organizational unit of the Government which is authorized to transact business directly with the General Accounting Office and the Treasury Department on disbursing matters without being subject to control, regulation, advisory service, or other limitation of authority or responsibility by any intermediate unit of the Government.

Claim -- Any voucher or request for payment which cannot be paid on its face; that is, one which involves a judgmental question of fact and/or law which must be alleviated prior to certification for payment. They are referred, usually through the fiscal supervisory chain, to appropriate legal, fiscal or Comptroller General authorities.

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Class of Vouchers -- All vouchers examined under a set of regulations or codified instructions such as the Federal Travel Regulations, the Federal Supply and Purchasing Regulations, or a comparable set of standardized agency instructions.

Contract Changes (Amendments) -- Alterations in the provisions of a contract which may affect only future payments or may be retroactive in that previously made payments may be subject to current adjustment on the basis of a change or amendment.

Exception --

- (1) *Administrative Exception*: A decision by one office of an agency not to approve vouchers or payments proposed or made by another, usually a subordinate office, or by an authorized certifying officer, of the same agency. (Such exceptions may arise during the administrative examination of the fiscal accounts of the agency's disbursing officials.)
- (2) *GAO Exception*: A decision by the General Accounting Office not to approve any or all of an expenditure appearing on a voucher. (Exceptions may be taken by the GAO as a result of discovery of an erroneous payment, or because additional information is desired, or for other reasons. Exceptions are addressed to the authorized certifying officers or disbursing officials who certified the voucher. That party is then ultimately responsible for replying to the exceptions.)

Liquidated Damage Clause. -- A provision or provisions of a contract whereby certain amounts, based upon formula predetermined at the time the contract is negotiated, may be deducted from the payments under, or in the amount of, the contracted amount otherwise due the contractor, for failure of the contractor to perform as required.

Payment Basis. -- All the provisions and conditions of the contract or transaction which determine the amount to be paid by the Government.

(1) Advance Payment: A payment made by the Government to a vendor or contractor without relation to work actually accomplished, goods actually delivered, or service actually rendered. Advance payments usually are made in connection with long-term high cost contracts which involve exceptionally large investments by the contractor prior to possible payments by the Government in the conventional manner.

(2) Fixed Rate: A payment basis in which a predetermined quantity or service is reimbursed at a fixed predetermined rate or amount.

(3) Final Payment: The last payment by the Government or a contractor after all required goods have been delivered or all required services performed.

(4) Partial Payment: A payment by the Government to a contractor in proportion to the goods actually delivered or service actually performed.

(5) Progress Payment: A periodic payment made by the Government to a contractor in proportion to work accomplished toward completion of the contract but prior to delivery of the goods or performance of the service.

(6) Request for Payment: A request by a prospective payee that the Government make payment to him for any reason. Such request may be in the form of the payee's regular invoice, a partially prepared voucher, a special invoice or application form, a letter, etc.

(7) Work Order: A transaction authorization issued to a contractor requiring the performance of certain specific work under a contract. For example, a work order accompanying a Government-owned vehicle to repair shop which has a continuous contract to repair such vehicles.

(8) Doubtful Voucher: Any voucher when (1) the voucher examiner or the voucher examining supervisor is in doubt as to which statute, decision, regulation or policy is applicable, (2) the facts appear to be incomplete, inconsistent, or contradictory with no apparent means available for obtaining authoritative information, (3) the transaction involves features which are new, unique, or unprecedented to the organization, or (4) the application of existing statutes, decisions, regulations, and policies appears to result in inequities and injustices. (Doubtful vouchers either become "nondoubtful" when finally referred to a supervisor or other authority empowered to make decisions or otherwise

resolve problems; or they become "nonpayable" vouchers (and possibly, the basis of a claim) if no solution is available or discovered, or if the solution so indicates.)

(9) Nonpayable vouchers: Any vouchers which for any reason cannot be certified for payment in the originating agency. Nonpayable vouchers may become the basis for a request for a Comptroller General's decision, may be forwarded to the General Accounting Office for settlement as claims, or may be refused payment.

OCCUPATIONAL INFORMATION

General

The examination of vouchers is essentially the verification of the request made by the proposed payee against the record of what they were authorized to do and what they actually did. This is accomplished by comparing the payee's requests and statements with the various authorizing documents; with receipt, delivery, inspection or acceptance certificates; or with other available papers and records. In addition to merely verifying the compatibility and correctness of facts in the payee's requests, it is usually necessary for the voucher examiner to compare the performance required by the transaction authorization with the actual performance reported, and to detect any possible omissions of performance or failure to effect satisfactory quality of performance.

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In classifying voucher examiner positions, the classifier should note that the most important things that a voucher examiner must know are the procedures and regulations required to examine and process invoices, vouchers, and related documents. The voucher examiner identifies authorizations covering processing actions and secures any required documentation. In some instances regulations and procedures are consolidated into an agency-produced reference manual which includes GAO and Treasury fiscal regulations and procedures, as well as the agency's administrative policies and procedures. In other instances each of these is maintained as a separate reference source. The manuals ordinarily prescribe and illustrate the forms, work methods, and processing steps involved in and related to expenditures and obligations of agencies of the Government; and include details of verifying, routing, coding, records maintenance, and filing of invoices, vouchers, and supporting documents, and related accounting procedures.

Depending upon the type(s) of invoices and vouchers processed, the examiners must also know, for example, applicable schedules, procurement instructions and procedures, travel regulations, commercial practices, trade customs and terminology, general terms and provisions of standardized forms of Government contracts, foreign currency, weight conversion tables, etc.

The voucher examiner applies these knowledges of procedures and rules to the vouchers and transactions examined promptly and correctly, with a minimum of reference to the supervisor. The voucher examiner must be alert to inconsistencies, omissions, and errors; independently resolve a number of types of administrative problems such as securing missing facts, forms, receipts or signatures; perform administrative tasks such as filing, coding or determining format; must be accurate in making and verifying arithmetical computations and adjustments; and transcribe facts and figures on a variety of supporting documents and forms.

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The voucher examiner must also be courteous when dealing with others in requesting, furnishing, or verifying information, and in explaining regulations, procedures, and requirements. This may be accomplished by letter, telephone and/or in person.

Screening

In some transactions, voucher examiners are not required to make a detailed or intensive examination. For example, some transactions have prior vouchering and approval in a purchasing, contracting, or fiscal office, and these ordinarily are given minimum examination by the voucher examiner. From time to time there are other kinds of vouchers or invoices which are administratively determined not to require an intensive examination; either because the legality of the payment has been assured by other internal controls, or because there have been prior authorized internal approvals or certifications which are accepted for purposes of propriety of payment.

In these situations the primary function of the voucher examiner is to insure that certain common items are verified in relation to vouchers and invoices. These are, for example, (a) payee's name and address, (b) number and date of transaction authorization, (c) contract number, (d) appropriation to be charged, (e) form, date, correct number of copies and proper execution of required documents and necessary supporting papers, (f) taking of discounts provided in invoice or contracts, (g) description, quantity, unit prices, and date of delivery of goods or services procured, (h) propriety of transportation charges (I) authorization of alterations, corrections, erasures, and other changes, (j) accuracy of mathematical computations, extensions, and footings, and (k) assurance that the proposed payment does not duplicate a prior payment, etc.

However, this minimum examination usually does not constitute the complete examination. Most vouchers, invoices, and transactions require the examination and verification of additional facts and conditions as described above under the General Occupation Information paragraph.

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Supporting Papers

Almost all vouchers must be accompanied by appropriate supporting papers. These papers are required to back up and prove the validity of the voucher and transaction, control disbursement, and provide the base data needed to begin the accounting process. The specific basic documents and supporting papers required depend upon the type of expenditures, the type of goods or services, and the procedural requirements of the agency. Most types of expenditures require at least (1) a transaction authorization, (2) inspection reports or certificates, (3) the payee's invoice or other request for payment, and (4) the voucher form itself.

Additional types of supporting papers (depending upon the kind of transaction) are contracts or contract abstracts, change orders and contract amendments, purchase orders, delivery notices, travel authorizations, weight certificates, chemical and other analyses or test certificates, insurance certificates, copies of Schedules of Collections or Schedules of Disbursements, notice of sale or consignment, customs clearance papers, bills of lading, receipts for cash expenditures, military orders, warehouse receipts, military discharge certificates, check loading certificates, personnel action forms, payrolls, tax exemption certificates, procurement authorization letters, consignee's receipts, administrative explanations of necessity for certain expenditures, etc.

Like the voucher form, these papers must also be screened for accuracy and sufficiency of clerical content. The voucher form and the supporting papers must then be cross referenced for compatibility of information.

Guidelines

The voucher examiner may then be required to apply criteria from their guidelines which outline procedures, documentation requirements, and allow ability or permissibility of expenses.

For many voucher examining positions the guidelines consist primarily of such reference materials and publications as price lists, tax tables, rate schedules, freight scales, per diem rate charts and other charts, materials identification and substitution lists, atlases, etc. The fiscal or processing procedures are formalized but are quickly memorized or readily referenced due to the repetitive nature of the work, e.g., simple cross-checking or only one or a few kinds of vouchers.

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For other positions the basic guidelines consist primarily of agency produced manuals and other agency and Federal guides such as purchasing regulations or formalized finance and computer coding instructions. Usually the purpose of these guides is to outline which expenses are reimbursable and to prescribe procedures for assembling, examining, and processing the vouchers, invoices, and related documents. Ordinarily these manuals and oral

instructions incorporate GAO regulations and procedures, Comptroller General's decisions, agency administrative instructions, sample or model forms, directives, policies, and fund regulations governing fiscal procedures in the disbursement of funds. However, other voucher examiners are required to refer to the basic GAO policy and procedural manuals, decisions of the Comptroller General, new appropriations acts or other statutes, or comparable guidelines. An illustration of this type of guideline usage is a requirement for preparing replies to all types of exceptions, examining doubtful or questionable vouchers, exceptionally closely regulated types of invoices or other situations concerned with the original reference rather than abstracts, digests or consolidated guides. Whichever of the type guidelines discussed in this paragraph are used, requirement usually exists for using judgment to locate and select the latest and most appropriate guideline for application, and for making minor deviations to adapt the guidelines to specific cases.

Correspondence

Voucher examiners frequently prepare form letters to other governmental units, receivers of goods and services, and to other governmental agencies. These letters typically request, for example, missing or unclear factual data, documents, certificates, signatures, etc. The voucher examiner may also compose routine correspondence to payees denying payment; requesting factual information, signatures, or documents; or explaining overpayments and requesting refunding of the appropriate amounts. In addition, the voucher examiner may also be required to compose replies covering GAO or administrative exceptions and suspensions. Such replies typically relate to transmittals or citations to other documents involved or transmittals of additional information requested.

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Other Clerical Tasks

There are a variety of tasks and duties found in voucher examining positions in addition to the basic functions described under the preceding paragraphs. These tasks might be primarily pre-examining functions such as setting up records like travel advance forms or contract synopsis sheets which will be used as authorizing supporting papers when bills are submitted; the task might be primarily performed during the examining process, such as searching records or computer printouts of paid data, and using adding machines or calculators to facilitate making accurate arithmetic computations; the tasks may be performed as post-examining function such as records maintenance; or they may be performed in any combination of sequences.

Requirements for execution of the voucher forms also vary. For example, in some situations the payee is permitted to submit a partially prepared voucher form. The voucher examiner may be required to personally complete the form (e.g., furnish the code number of the fund to be charged, extract facts and figures from the supporting papers, total the amount of money to be paid after computing discounts, and insert the title of the authorized certifying officer); or

the voucher examiner may prepare notes, work sheets, or some other type of data for the use of another employee who completes the voucher or examines subsequent vouchers related to the case, contract, order, etc. In some instances, it is permissible for the payee to submit only an invoice as other administrative controls assure legitimacy of the expense. The voucher examiner must then personally prepare the voucher form or may prepare a work sheet from which a typist prepares the voucher form. In the latter situation the original examiner may proofread the completed voucher form against the work sheet, or this operation may be performed by another employee.

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The classifier should thus be aware that the need for and combination of such tasks and duties vary considerably in the occupation; and should find them adequately covered in the factor levels.

"Signatory Authority" and Certifying Authority

Signatory authority is a common term for signing of vouchers by a voucher examiner. Generally, this means the voucher examiner has completed the examination properly, the facts as related are correct, the payment is legal and the computations are correct. Its presence or absence has no effect on grade evaluation since positions vary widely in duties performed, assignments made, and guidance received. Subsequent signatures on a voucher can indicate that any of a range of types of review were performed or type of approval noted depending on the organization and its established procedures.

Certifying authority implies responsibilities consisting of the following four elements: (1) the implied duty imposed by statute of examining each voucher certified; (2) the duty imposed by statute of certifying as to the existence and correctness of the facts recited on the voucher or its supporting papers, to the legality of the payment, and to the correctness of the computations; (3) the personal responsibility imposed by statute for furnishing bond to the Government and for reimbursing the Government for any loss sustained by it as a result of false, inaccurate, or misleading certificates or for payments prohibited by law or for payments which were not legal obligations of the appropriation or fund involved; and (4) related duties and responsibilities imposed by the agency or implied by the duties imposed by statute.

Typically, the related duties and responsibilities which may accompany certifying authority are concerned with (1) determining whether vouchers should or should not be certified; (2) determining whether Comptroller General's decisions should or should not be requested; (3) determining whether vouchers should be forwarded to the General Accounting Office for settlement as claims; (4) making authoritative policies, rules, and instructions controlling the application of statutes, decisions, regulations, and policies; (5) serving as a technical authority for the agency on all voucher examining matters (for example, in promulgating agency regulations, policies, and manuals); and (6) determining whether the agency's

expenditure control procedures are adequate. Such related duties and responsibilities vary in finality, extent, and manner of performance.

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The degree of finality with which the authorized certifying officer can resolve problems is an important consideration in evaluating the position. Final responsibility for such matters as are mentioned in the paragraph above can only be imposed on the highest ranking authorized certifying officer of the agency who exercises authority to certify vouchers of the type involved. Any authorized certifying officer of lesser rank, is subject to having adverse decisions referred to the authorized certifying officer of higher rank. Also necessarily referred to the authorized certifying officer of higher rank are recommendations and decisions regarding forwarding vouchers to the General Accounting Office as claims, requesting Comptroller General's decisions, and changing expenditure control procedures. Therefore, any position involving certifying authority can only be properly evaluated by giving due consideration to its relationship to other authorized certifying officers of the agency.

No decisions regarding grade evaluation can be based solely upon the mere presence or absence of responsibility for serving as an authorized certifying officer, because of the wide variations which exist in the responsibilities attached to such service. Such variations include both the types of vouchers certified and the related duties accompanying certifying authority. The presence of certifying authority can never be the basis for presuming the existence of the related responsibilities for, although many of the related responsibilities cannot exist without being vested in the same position as the certifying authority, it is entirely possible for certifying authority to exist without related responsibilities.

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Affect of General Accounting Office Authority¹

¹ In agencies where internal audit and control procedures meet standards of efficiency and accounting integrity required by GAO, postaudit or equivalent responsibility is carried out by the agency's internal audit staff, or other designated group, and GAO may modify its own comprehensive onsite or other audit procedure. While the form of the audit may vary, all fiscal transactions in the Federal Government are tightly controlled. Voucher examiners in the Federal Government do not usually make decisions as to the allow ability of an expense, or entitlement based on abstracting, deducing, or theorizing from general principles or provisions, but rather base decisions on specific fiscal/ legal rules; nor usually are examined vouchers allowed to be paid without some type of postaudit which is most often some form of statistical sampling.

In addition to the requirement found in most agencies for some type of review after initial examination, with but few exceptions, all vouchers are eventually subject to an onsite or other postaudit. Such audits usually take the form of statistical sampling as authorized in 31 USC 82b-1.

Vouchers not subject to review or examination by the General Accounting Office subsequent to payment ordinarily are for such expenditures as those from confidential appropriations, or similar types of expenditures for which the Congress has varied the usual requirements. In these instances the work of the agency voucher examiner may be less difficult than that described in the standard for other types of positions because it may not be necessary for the voucher examiner to verify conformance of the transaction with numerous regulations and decisions of the General Accounting Office. Likewise, the procedures for resolution of unprecedented problems is often a less rigorous and demanding process. However, the work is more likely to be comparable because of additional agency requirements which compensate for lessened controls by GAO. It is necessary, therefore, to establish the relative difficulty of the examination by comparison of the work actually performed with the affected factor. No additional weight is given under any factor solely because the vouchers are not subject to any form of GAO final examination. In particular, positions including certifying responsibility are not evaluated at a higher than normal factor level under scope and effect solely because the vouchers are not subject to examination by the GAO since, in this instance, the authorized certifying officer is responsible, like any voucher examiner, only for verifying by application of some guideline that the expenditure is allowable in the amount stated.

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When the propriety or legality of any payment cannot be administratively determined, an advance decision by the Comptroller General may be requested; or it is sent to GAO for settlement. (A "claim" is any request for a payment which cannot be made by the proposed paying agency because of statutory requirements, doubt as to correctness or validity, or because it involves a question of "fact" or "law". It is the function of the voucher examiner to insure compliance of expenses with regulations. If regulations do not cover an expense it may become a "claim". Only the GAO can settle "claims".) In the case of certain types of vouchers (e.g., particularly payments to carriers for transportation of persons and things), the GAO is required to make or insure the making by the Agency of a postaudit for correct rates, subsequent to payment, of the transportation use or service costs. In such cases, service-use adjustments may be made by the administrative agency. Rate adjustment or other adjustments which cannot be handled administratively by the agency are determined by GAO.

GRADING OF POSITIONS

Positions which involve performance of voucher examining duties and, in addition (as a regular and recurring part of their assignment) lead three or more employees in the performance of voucher examining duties are evaluated by reference to the Work Leader Grade-Evaluation Guide.

Supervisory positions are evaluated by reference to the Supervisory Grade-Evaluation Guide, Part I.

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Nonsupervisory positions should be evaluated on a factor-by-factor basis using the benchmarks or factor level descriptions contained in this standard. Only the designated point values may be used. Additional instructions for evaluating positions are contained in "Instructions for the Factor Evaluation System," TS-27, May 1977. It should be noted that the absence of a benchmark for positions at a certain grade does not preclude evaluation of positions at that grade.

GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grade as follows:

GS Grade	Point Range
1	190-250
2	255-450
3	455-650
4	655-850
5	855-1100
6	1105-1350
7	1355-1600

FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts which the worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those knowledges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.

Level 1-1 -- 50 points -- Knowledge of the clerical procedures associated with voucher examining to perform procedural assignments such as recognize and match forms by name, number or codes; or to screen submitted documents to see that a few required, repetitive, and specific items of administrative information are furnished. For example, voucher examining positions where a limited number of procedural steps are outlined in detail through oral or written instruction and there is no requirement to check expenses to insure allow ability or entitlement.

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Knowledge of voucher examining procedures and skill in arithmetic to perform single step computations such as taking simple discounts or computing totals; or skill in operating an adding machine to perform the computations.

Level 1-2 -- 200 points -- In addition to knowledge at the next lower level, uses knowledge of rules and office practices or the prescribed form, method and set of instructions as they relate to processing and compilation of base financial data and records, to complete most procedural processing of standardized vouchers, and usually to ensure allow ability of and entitlement to limited types of expenses as well. This includes:

-- Knowledge of and skill to examine vouchers when the action consists primarily of insuring the presence of required information, clerical execution, consistency between vouchers and supporting documents of data, and applying a variety of repetitive processing steps which includes at a minimum such action as returning vouchers to the payee enclosing additional forms, instructions, and an explanation of deficiencies. For example, knowledge of procedures and requirements to insure the shipper has shown required information such as the rate per pound per miles computation, that signatures are affixed to all appropriate blocks; that pounds shown in the equation are the same as pounds shown in the supporting documents; and/or performing repetitive ancillary procedural processing tasks such as checking microfiche or other records to verify that the bill is not a duplicate, issuing form letters, requesting specific factual information, circling repetitive data for easy pickup by data entry clerk, using a chart of accounts to place

account codes on vouchers or on expenses in the vouchers, or separating the copies for further distribution; and/or

-- Knowledge of rules which are well established and defined, or are characterized as requiring classroom training and on the job experience of from several weeks to a few months to master sufficiently to independently apply in resolving the day-to-day work of examining vouchers for entitlement. This level is appropriate for examinations which range from checking a few items of information for conformance to applicable rule or regulation to complete substantive checks of a few types of vouchers of the same class. For example, the voucher examiner determines allow ability by recomputing figures to verify extensions, checking lists to determine that those who have signed to authorize the action do in fact have this authority, checking an atlas or shipping order to insure that the mile pounds figures in a shipper's rate per pound per mile computation are correct, checking travel documents to insure a travel status was authorized at the time for which expenses were claimed, determining by applying knowledge of the commonly used rules covering employee travel what expenses are allowable and in what amount for TDY travel performed on a mileage, expense or per diem basis, or what expenses and costs are allowable on recurring vouchers for purchases of common goods and services in open market purchases (by contract or purchase order) such as typewriter repair, utilities, paper, or other similar supplies, or the allow ability of administrative expenses claimed on grants or loans when allowed expenses are easily memorized or, as with lists, readily referenced (such as whether charges for credit checks are permissible when allow ability varies from State to State); and/or

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-- Knowledge of contracts which are characterized as standardized, recurring, employing the standard bid and acceptance procedure, and/or having a limited number of clauses applicable to the work to insure, after checking the receiving report, that the correct quantity was shipped, that the percentage and amount of proposed early pay discounts is appropriate, or for comparable purposes. (Usually such contracts are standardized in procurement regulations, or are the standardized contract with minor deviations.) and/or

-- Knowledge of bookkeeping terminology, forms, methods, techniques, and procedures to insure proper documentation and fund coding of expenses when an understanding of the relationship between items and forms or ledgers is required (such as number and accounts, supporting documents and invoice, correspondence or receipts and bills, items in the invoice to the proper fund code numbers); or the appropriation to use when computing progress payment; or for comparable matters; and/or

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-- Knowledge of voucher examining methods and skill in arithmetic to arrange facts and figures into repetitively used formulas such as rate times pounds; or to prorate the bill total among several appropriations, organizations, or individuals.

Level 1-3 -- 350 points -- In addition to the knowledges and skills at the next lower level:

-- Knowledge of a body of comprehensive standardized instructions such as one of the following. The Federal Travel Regulations and various agency designated supplements, or the Federal Supply and Purchasing Regulations and their various agency designated supplements, or other comparable standardized instructions are used to apply codified rules and criteria in making determinations about allow ability of charges, entitlement, the correct procedural course of action, and/or to compute the valid charges (straightforward or constructed) for the variety of types within a class. In addition, the rules on allow ability or entitlement are applied to the sets which constitute the standardized instructions. For example, cross referencing Federal guides with: the agency supplements containing specific instructions or vice-versa; special exclusionary acts; applicable portions of related agency or Federal instructions, such as instructions on appropriation and budget codes; agency grant or loan programs; agency supplements to GAO Manuals; Comptroller General's decisions; contracts; or other guides, rules or instruments related to the group, set or kind of vouchers, e.g., those vouchers sharing major attributes (class).

and/or --

Knowledge of the regulations, requirements and procedures needed for examining a variety of dissimilar types of vouchers. At this level the variety and combination of types is such as to require a breadth of knowledges equivalent to knowledges of a depth described in the above paragraph. To meet this level a combination of types of vouchers examined would include, for example, contract purchase vouchers, communications vouchers, public utilities vouchers, transportation vouchers and personal effects vouchers. Most of the types of vouchers processed are characterized by some of the following: standardized but requiring a number of processing steps, some complicating factors such as the need to locate required documentation or acquire it through contact of appropriate parties; some cross referencing of regulations or factual data as when checking allow ability of expenses; allocating costs over a few appropriations; or other complicating conditions of a similar nature.

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Level 1-4 -- 550 points -- In addition to the next lower level, knowledge of an extensive body of regulations, rules, procedures, and practices to complete voucher examining assignments having a wide variety of complicating conditions. Those knowledges are used in examining vouchers with complicating characteristic as described in the following assignments;

-- Examining very complicated vouchers for payment for purchases under long-range, formal, nonstandard, written contracts (e.g., contracts not fully standardized in agency supply and purchasing regulations, nor repetitively encountered) for any type function when independent consideration and resolution of all of the following complicating factors are present: (1) progress payments; (2) reservations of funds; (3) distribution of the expenditure over a number of appropriations; (4) numerous change orders to the contracts; (5) maintenance of very complex records concerning the transaction; (6) recurring requirement for reconstruction of most transactions that have occurred since the effected contract and control sheets were established; and (7) performing contract close out study and computations for final payment figures; or

-- Processing transactions based primarily on statutes or basic law and which require consideration of a combination of a number of factors and development of information from sources not normally available to voucher examiners when (1) the factors and the combination of factors to be considered vary from one transaction to another (examples of such factors -- which *in combination* might require application of this level of consideration includes more than one payee, tax exemption questions, assignee releases, deductions because of default on time limits, delivery or transportation costs, etc., substitution of material, several methods of payment, and reimbursement of financing) and (2) when the regulatory requirements have a host of clauses, exceptions and other criteria which are not otherwise codified or summarized and the voucher examiner must independently apply them. Such vouchers might be found, for example, in work relating to procurement, transportation, inspection, insurance, storage, sale, import, and export of major but tightly regulated commodity items such as nuclear materials.

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and/or

-- Examining a variety of types of vouchers which utilize the breadth of knowledge of at least two different classes (e.g., commercial account vouchers and PCS travel vouchers with the sale and purchase of residence; manufacture and loan vouchers; manufacture and grant vouchers; research and development (R&D) and construction vouchers; contract purchase and PCS travel with sale of residence vouchers; supplies and real estate vouchers; or comparable combinations. Voucher examiners processing vouchers from two or more distinctly different classes normally encounter with each class a full range of processing problems, i.e., the need to cross reference rules on allow ability or entitlement, i.e., the need to acquire missing documentation or justify reliance on substitute documentation, etc., and encounter with each class problems as described in the preceding paragraphs.

FACTOR 2, SUPERVISORY CONTROLS

"Supervisory Controls" covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, or to modify or recommend modification of objectives. The degree of review of completed work depends upon the nature and extent of the review, e. g., close and detailed review of each phase of the assignment; detailed review of the finished assignments; spot-check of finished work for accuracy; or review only for adherence to policy.

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Level 2-1 -- 25 points -- The assignments are continuing specific tasks which were initially accompanied by clear, detailed, specific instructions, (For example, examining one or two types of bills which have a limited number and type of supporting documents and repetitive data.)

The voucher examiner works as instructed, consulting with readily available authority on matters not specifically covered in the instructions.

The work is closely controlled. The control may be through the structured nature of the work (e.g., use of only one or two prescribed forms and recomputation of extension which are subsequently verified by automated data processing or the prescreening of vouchers) or control is maintained by checking the work at stages in its progress or closely reviewing completed work for accuracy, adequacy, and adherence to instructions and established procedures. At this level complete reviews or clearance of all vouchers by other voucher examiners, leaders or supervisors is customary.

Level 2-2 -- 125 points -- The supervisor makes continuing assignments by initially indicating quantities expected, generally explaining what is to be done, and defining limitations. The supervisor or other designated person provides additional specific instructions for new, difficult, or unusual assignments.

The voucher examiner performs continuing assignments independently, assigning approval notations to those vouchers which have no errors or which have problems that can be resolved on the basis of previous instructions. Consults on or refers to others those with deviations, problems or other such situations not encountered routinely, not covered by previous special instruction, and/or which were initially defined as a limitation. (For example, voucher examiners at this level independently manage their workloads to insure timely payments of vouchers with early discounts; reference and apply manuals and guides; disallow charges based on criteria in their guidelines; alleviate factual deficiencies in the bill package by initiating and sending letters for additional factual information, clearances, or documentation; etc.) However, they refer to others or get assistance with discrepancies or errors of a

substantive nature not covered by guidelines or instruction, or problems which cannot be resolved by or through normally accepted or authorized sources, procedures and techniques.

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The supervisor or other designated person assures that vouchers approved by the incumbent, methods used in securing and verifying the information, application of guidelines, etc., are technically accurate and in compliance with instructions and established procedures. (For example, at this level the method of reviewing recurring work may include occasional manual or automated detailed cross checking of documents, spot checks of selected aspects, selective sampling in accordance with 31 USC 82, random sampling, or a number of other types of quality control procedures.) Assignments with problems new to the voucher examiner and/or which required nonroutine handling or guidance are usually checked in more detail to insure the special instructions were carried out.

FACTOR 3, GUIDELINES

This factor covers the nature of guidelines and the judgment needed to apply them. Guides used include, for example: desk manuals, established procedures and policies, traditional practices, and reference materials such as agency instructions, rate and mile sheets, extracts from contracts and Comptroller General's decisions.

Individual jobs in different occupations vary in the specificity, applicability, and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees in some occupations may use considerable judgment in researching literature and developing new methods.

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Guidelines should not be confused with knowledges described under Factor 1, Knowledges Required By The Position. Guidelines either provide reference data or impose certain constraints on the use of knowledge.

Level 3-1 -- 25 points -- The guidelines are repetitively used, specific, directly applicable to the work and usually but not necessarily few in number. These guidelines typically consist of standing oral instructions; written guides, charts, manuals, and schedules; and/or synopsis of written guides. The bulk or routinely used portion may be readily memorized or, in the case of charts and schedules, easily mastered.

The voucher examiner works in strict accordance to these guides, referring situations not covered to the supervisor or work leader for decision.

Level 3-2 -- 125 points -- Procedures for doing the work have been established and a number (usually a considerable number) of specific guidelines are available. In addition to those described in Level 3-1, the guides may range in type from complex, standardized, codified regulations to contracts and precedent cases.

The number, similarity, and overlapping nature of guidelines, contracts, and special statutes such as that requiring foreign travel on American Flag carriers, and the variety of vouchers processed require that the employee use judgment in locating and selecting the most appropriate guidelines, references, and procedures for application. The voucher examiner may search for methods to locate information after initially following recommended procedures with no positive results; or exercise care to select the controlling guideline when the date of the action must be compatible with often changing criteria such as a cost of living index; or being sure to apply the exception to a general rule if appropriate; or making minor deviations to adapt the guidelines in specific cases, (e.g., approving clearance of substituted items which are not specifically authorized in the contract instructions, or contract amendment, rather than rejecting the voucher as not meeting requirements; or, due to special circumstances, seeking out authorization for using receipts which would otherwise not be acceptable). At this level, the employee may also be required to determine which of several established alternatives to use. Situations to which the existing guidelines cannot be applied to significant proposed deviations from the guidelines (e.g., approving a voucher which does not have a required receipt or a authorized alternative to the receipt, or approving a travel expense not authorized in travel orders or otherwise cleared in a manner permitted by guidelines) are referred to the supervisor, Comptroller General, or others for approval or additional clearance prior to authorization of payment.

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Level 3-3 -- 275 points -- Guidelines are available including case law and similar precedents. However, the guidelines do not completely cover the situations encountered so that the voucher examiner must determine the intent of the available guides rather than only finding and applying the guide such as is characteristic of the previous level.

Examples of assignments for which this level is applicable include:

- Searching for irregular background documents and referencing nonstandard guides (e.g., outdated or superseded Comptroller General's decisions) to resolve exceptions, appeals, doubtful vouchers and special inquiries pertaining to vouchers, invoices, or transactions. The voucher examiner prepares special correspondence and special reports, complete with citations to and explanation of controlling rules, which justify and/or explain the action; or
- Making independent studies and advisory examinations which typically result in issuing special reports of most doubtful vouchers, invoices, or transactions when study, examination, and special reporting result from irregular situations such as: the need to

explain the rationale for supporting papers when creating an agency position for justifying the use of alternative, nonrecurring, and normally unacceptable documentation; or the need to prove intent to defraud by compiling and explaining the relevance of various kinds of data; or because of very unusual procedures were used as a result of emergencies which existed at the time the goods or services were provided; or

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-- Examining vouchers with highly unusual documentation or which require the voucher examiner to make evaluative decisions on the validity or permissibility of the documentation by considering both its applicability to the issue and the characteristics and quality of the source, because regulations and instruction specify only the purpose, general nature and requirement for the presence of the documentation or receipts, but do not specify the exact nature, type, kinds, and acceptable sources.

and/or

-- Also at this level, the employee recommends procedural and guideline changes as well as original application of present guidelines. For example, as when independently extending the conclusions reached in a Comptroller General's decision regarding an expense in a particular situation in order to allow a comparable expense in a different situation. The voucher examiner bases the determination upon an independent finding of a likeness between the two situations so that the general intent of a principle applies.

FACTOR 4, COMPLEXITY

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

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Level 4-1 -- 25 points -- The work performed consists of tasks which are clear cut and directly related, such as examining only one class or a few related types of vouchers when the transactions involve a few similar expenditures, charges, and receipts; when a uniform approach in the examination and procedural handling of documents is required; and when the examination consists of repetitively screening vouchers for sufficiency of clerical content, cross referencing documents to insure compatibility of information and ensuring the correctness of factual data and arithmetic.

Procedures are well established, repetitively applied and therefore here is little choice to be made in deciding what needs to be done.

The course of action to be taken in responding to difficulties encountered with assignments is readily discernable, sometimes consisting of arbitrary rejection of vouchers which fail to meet established standards but more often requires first contacting designated sources for additional information.

Level 4-2 -- 75 points -- The work consists, after initial screening as illustrated in the next lower level, of referencing comprehensive controlling rules, standards, regulations, formulas, principles or formalized guides to insure allow ability of the charge and/or entitlement to the expense. In addition, the voucher examiner performs a combination of related processing or procedural duties. Some tasks or steps related to these duties might include: filing, composing correspondence related to the voucher; briefing pay provisions of contracts and establishing appropriate running balance journals; computing withholding tax and preparing W-2 forms; referencing guides manuals or other formalized instructions to establish allow ability of expenses or procedures, or to respond to inquiries searching alphabetic or numeric records of paid bills such as those found in many voucher examining units; handling queries and asking for information by letter, phone, and in person; preparing various lists such as daily, weekly or monthly interest and extending the figures; responding to GAO requests for additional data; using lists to place the proper accounting codes or vouchers or expenses; maintaining running balance journals; or combinations of other equivalent clerical steps.

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The vouchers which vary in type, in method of examining from one assignment to the next, and/or in conditions such as factual content or problems encountered, require that the voucher examiner recognize and choose a course of action from the various alternatives available. For example, in deciding what needs to be done the voucher examiner is required to discern and make choices concerning proper procedures and methods, as well as to resolve problems. At this level, voucher examiners identify variations and (within a broad frame of acceptable methods) choose a course of action.

Variation in the work process or action to be taken results from such things as responding to or determining: (1) the source of needed additional documentation or information; (2) the place to forward vouchers with special or irresolvable problems; (3) the type of basis of payment such as with payment involving reservation of funds, liquidating damage clauses, partial or progress payments advance payments or closeout payments; (4) the variety of kinds of vouchers examined when the procedures, entitlement, or basis of payment varies from one type to another; (5) variety of kinds of goods and services when they have different prices based on different documents in the same bill package; (6) special problems related to documentation, guideline application, etc.; (7) or other differences of a comparable factual nature.

Level 4-3 -- 150 points -- The assignments include various duties involving different and unrelated processes and methods such as may occur when the employee completes regularly and with reasonable frequency a variety of distinctly different types of vouchers. Vouchers

regularly processed may include contract purchases for equipment and supplies, construction contracts, service contracts, transportation claims, travel vouchers (TDY, PCS), consultant services, etc. The decisions regarding what needs to be done depend on a wide variety of issues, for example: upon the variability of contract issues (sufficiency or restrictiveness of specifications, propriety of awards to other than the lowest bidder, etc.); the different bases (contractual, factual, nonperformance, lack of documentation, formulas, etc.) by which payment can be allowed or disallowed; the variety of types of records maintained; the variety of types of documentation required; etc. and the chosen course of action may have to be selected from many alternatives.

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The voucher examiner identifies the significant characteristics and differences of each assignment in order to identify and resolve differing, complicating situations arising in the many problems encountered.

FACTOR 5, SCOPE AND EFFECT

Scope and Effect covers the relationship between the nature of the work, i.e., the purpose, breadth, and depth of the assignment, and the organization.

In General Schedule occupations, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or improves overall office efficiency. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations.

Only the effect of properly performed work is to be considered.

Level 5-1 -- 25 points -- The work consists of performing specific, well established, and recurring processing steps, e.g.: making arithmetic computations; screening pay requests for the presence of necessary supporting documents; insuring that the bill and supporting documents include specified, required information for payment; checking that the facts and figures in the bill and authorizing documents are compatible; and applying easily mastered criteria on allow ability and entitlement.

The work product assists other employees in the unit such as reviewers, leaders, supervisors, certifiers, or other voucher examiners to perform further processing or final clearing of requests for payment.

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Level 5-2 -- 75 points -- Voucher examiners are responsible for executing rules, regulations or procedures by: (1) determining the accuracy of the vouchers examined; (2) determining

whether the vouchers examined are complete as to supporting papers and all pertinent facts; (3) selecting and correctly applying material in their guidelines; (4) selecting possible sources for, and obtaining necessary information; (5) determining whether or not the vouchers examined are proper for forwarding for certification; and (6) composing the necessary correspondence, explanations, etc., required when vouchers are not proper for forwarding for certification. After processing is completed the voucher is sent to disbursing.

The voucher examiner's work product affects the timeliness, accuracy and acceptability of the payment service, accounting function, or other comparable process or service. The work comprises one part of the payment process and insures the proper payment is made for products produced or services rendered.

and/or

The work consists of securing interpretations of regulations and guidelines from GAO, contract specialists, or others in order to determine the allow ability of vouchers with circumstances not covered by available guidelines. The interpretations add to the body of guides used by the voucher examining unit.

and/or

The work consists of installing procedures covering the flow of documents or information to and from related offices (contract administration, disbursing) in the agency; making worksheets used for structuring the information contained in complicated vouchers; developing form letters to simplify requesting required documentation or other comparable duties.

The work improves the overall efficiency of the voucher examining unit.

FACTOR 6, PERSONAL CONTACTS

This factor includes face-to-face contacts and telephone and radio dialogue with persons not in the supervisory chain. (NOTE: Personal contacts with supervisors are covered under Factor 2, Supervisory Controls.) Levels described under this factor are based on what is required to make the initial contact, the difficulty of communications with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities).

Above the lowest level, points should be credited under this factor only for contacts which are essential for successful performance of the work and which have a demonstrable impact on the difficulty and responsibility of the work performed.

The relationship of Factors 6 and 7 presumes that the same contacts will be evaluated for both factors. Therefore, use the personal contacts which serve as the basis for the level selected for Factor 7 as the basis for selecting a level for Factor 6.

Level 6-1 -- 10 points -- Contacts are with personnel in the immediate organization, office, project, work unit and in related or support units, e.g., accounting, records, contract department, supply, etc.

Level 6-2 -- 25 points -- Contacts are with employees in the same agency but outside the immediate organization and who are engaged in a variety of different functions, missions, or kinds of work; or, the contacts are with personnel of other agencies, or with members of the general public. Such contacts may include supply, accounting, or financial personnel of vendors, contractors, or manufacturers. Typically, these contacts are by phone.

FACTOR 7, PURPOSE OF CONTACTS

In General Schedule occupations, purpose of personal contacts ranges from factual exchanges of information to situations involving significant or controversial issues and differing viewpoints, goals, or objectives. The personal contacts which serve as the basis for the level selected for this factor must be the same as the contacts which are the basis for the level selected for Factor 6.

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Level 7-1 -- 20 points -- The voucher examiner must contact others to secure or give factual information which will make the voucher payable or to tell why an expense was not allowed.

Level 7-2 -- 50 points -- The purpose of personal contacts is to plan and coordinate efforts to resolve problems in a variety of ways. For example, when amounts claimed exceed figures on

the original procurement document the voucher examiner and a contract specialist discuss the provisions of the contract, the reasons for the differences, and other pertinent conditions to arrive at a procedure for the timely clearing of other similar contracts. Or the voucher examiner may coordinate with individuals in administrative offices or disbursing to resolve operating problems or issues such as the format and timely receipt of vouchers, or receipt of data needed to process documents and reports, or to plan and coordinate work flow between offices.

NOTE: While usually the contacts have mutual goals and are generally cooperative the voucher examiner may not receive full cooperation from the parties involved. This does not preclude use of either of the above levels since any serious impasse is usually referred to higher levels for resolution. For example, a voucher examiner would not be required to negotiate a recoupment action with a business concern after the business concern advised that they would not forward the amount in question. If the amount is so questionable that available automatic recoupment action cannot be taken, the voucher examiner would not be responsible for negotiating for the best terms available to the Government.

FACTOR 8, PHYSICAL DEMANDS

The "Physical Demands" factor covers the requirements and physical demands placed on the employee by the work assignment. This includes physical characteristics and abilities (e.g., specific ability and dexterity requirements) and the physical exertion involved in the work (e.g., climbing, lifting, pushing, balancing, stooping, kneeling, crouching, crawling, or reaching must also be considered, e.g., a job requiring prolonged standing involves more physical exertion than a job requiring intermittent standing.

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NOTE: Regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in Chapter 550, Federal Personnel Manual.

Level 8-1 -- 5 points -- The work is primarily performed while sitting though duties require the voucher examiner to carry objects such as files or computer printouts.

FACTOR 9, WORK ENVIRONMENT

The "Work Environment" factor considers the risks and discomforts in the employee's physical surroundings or the nature of the work assigned and the safety regulations required. Although the use of safety precautions can practically eliminate a certain danger or discomfort, such situations typically place additional demands upon the employee in carrying out safety regulations and techniques.

NOTE: Regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in Chapter 550, Federal Personnel Manual.

Level 9-1 -- 5 points -- The employee works in an office setting.

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OPM BENCHMARK DESCRIPTIONS

VOUCHER EXAMINER GS-0540-03, BMK #1

Duties

Incumbent works in the disbursing office examining several closely related types of freight entitlement bills to determine clerical correctness, accuracy of arithmetic computations, allow ability and correctness of charges. These bills include household goods shipments, personal property supplemental bills, bills for shipments of personal effects, general freight, and freight supplemental bills. Other bills may be for the movement of house trailers or any other freight bills which are typically classified as commercial, detention, or demurrage.

-- Determines documentation sufficiency of the bill package which typically consists of itemized invoice, copy of travel or shipping order, and, as necessary, a storage receipt. The sufficiency of the factual information content is also reviewed. If the carrier fails to furnish the necessary facts -- such as when it has a receipt, signature, unit cost, name, address, or similar item missing -- incumbent checks the appropriate item on a form letter and sends it, with the bill, back to the shipper. If the unit which authorized and arranged the shipping service has failed to provide any required factual information -- such as a fund code number, name, amount, or an address -- a similar form letter is similarly prepared and sent. Secures from supervisor or from other appropriate source the additional clearances needed to complete examination of those bills which continue to not comply with documentation or factual requirements of the type described above.

-- Checks the charges in the bill against the authorizing order to insure that storage, weight, distance, mode of shipping, and time frame are authorized. If a discrepancy exists in these or similar facts, the package is returned, as appropriate, to either the shipper or the authorizing unit for correction and resubmission.

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-- Communicates with shippers by phone and by correspondence to request proper documentation; and to other units within own organization to secure necessary corrections.

-- Underscores in a rote manner a few items of repetitive information in the bill to facilitate pick up by the data entry clerk or to alert accounting clerks to the location on the forms or pertinent information. This information consists of facts such as presence or organization code, names, or total expenditure.

- Checks files of paid bills to verify correctness of the amount of supplemental charges when processing "balance due" bills or bills for other supplemental charges.
- Posts to unit's log -- which is segregated by appropriation number -- amounts approved for payment by appropriation.
- Separates, prior to forwarding to disbursing, two copies of the bill and alphabetically files them; one by name of shipping line and the other by name of unit receiving the service.

Factor 1, Knowledge Required by the Positions -- Level 1-2 -- 200 points

- Knowledge of a few oral instructions, charts, standard contracts, etc., to ascertain the allow ability of repetitive charges.
- Knowledge of and skill in applying the clerical procedures for processing bill packages to insure the presence of required factual data, accuracy of arithmetic, consistency among all documents of data, allow ability of charges as defined in the paragraph above, the need to prorate the bill total among more than one organization or appropriation, and to perform a few basic ancillary tasks.

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- Knowledge of voucher examining methods to arrange facts and figures into simple arithmetic formulas such as rate, times miles, times distance.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor provides continuing assignments by indicating generally what is to be done, limitations, and quantity expected. Additional specific instruction is given for new, difficult, or unusual assignments.

Recurring daily work is performed on the basis of quotas and previous training. Has authority to reject incomplete vouchers by requesting or independently securing clarification, additional information, or required supporting documents; to question apparent duplicate submissions; and resolve similar matters of a factual nature. The supervisor or others are normally available to provide technical assistance in handling new or unusual situations, to resolve conflicts in guidelines, and to make final decisions in situations not clearly included in normal office procedures or previous instructions.

Completed work is subject to spot check for accuracy and compliance with requirements. Work in connection with new, difficult, or unusual assignments is controlled more closely, either through closer review upon completion or through additional assistance on special problems.

Factor 3, Guidelines -- Level 3-1 -- 25 points

The guidelines are standard instructions, charts, lists, manuals, and standard interpretations of the pay related provisions of contracts. The guidelines are repetitively applied and clearly outline procedural and documentation requirements necessary to approve payment requests. These rules are easy to understand after initial instruction, and readily memorized or referenced. Situations which are not covered by instructions are referred to the supervisor, work leader, or others for resolution or guidance.

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Factor 4, Complexity -- Level 4-1 -- 25 points

Incumbent screens vouchers for sufficiency of clerical content; cross references documents to insure compatibility of information; recomputes arithmetic computations; and determines allow ability of charges by observing a strict adherence to prescribed conditions.

There is little choice in deciding what needs to be done. For example, travel vouchers claiming storage charges are rejected regardless of the circumstances if the travel orders did not provide for storage of goods.

The voucher examiner accepts or rejects the voucher on the basis of clear, specific criteria.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

The work involves the execution of specific rules and procedures after which vouchers are sent directly to disbursing for payment.

The work impacts the accuracy and reliability of the finance and accounting process.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with employees of common carriers, employees in related units such as disbursing, and on occasion with employees who have traveled.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are for the purpose of giving or obtaining factual information such as needed supporting documents, clarification of information, explaining why vouchers were inadequate as submitted, or relating status of pending vouchers.

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Factor 8, Physical Demands -- Level 8-1 -- 5 points

The employee sits at a desk but does some walking and bending when getting information from files and when carrying about stacks of bills.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting and involves everyday risks and discomforts which require the use of normal safety precautions.

Total Points -- 505

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VOUCHER EXAMINER GS-0540-03, BMK #2*Duties*

Incumbent screens for prepayment clearance and allow ability of changes, several types of bills for purchase by the organization of services and material by either contract or purchase order. The bills consist primarily of bills for administrative expenses such as for printing, for utility services, and for monthly partial payments on annual contracts such as for building maintenance and typewriter repair service. Performs a number of well-established, directly related and repetitive tasks such as the following.

-- Checks bill packages for such items as copy of the purchase order, itemized invoice, and signature of appropriate employee that delivery was made. Requests by phone required but missing additional information, or returns to payee with appropriate notation those bills which have missing information as well as those bills which have errors such as improper item breakdown. Similarly checks utility bills for clerical data. For example, insures that all toll charges on telephone bills are supported by toll check tickets; makes a list of the unsupported calls and forwards the list to the telephone company requesting either a credit or toll charge tickets.

-- Checks invoices against the receiving report and purchase order or contract to assure that quantities, unit price, monthly partial payment and other such data are consistent. If inconsistencies exist the bill is returned to the payee for correction and resubmission. Bills which continue to be inconsistent are forwarded to the administrative office for clearance. For electric bills, the authorizing document is a list maintained by the clerk which shows by meter how many units of electricity were used monthly and the cost. If the charges vary unreasonably, the voucher examiner forwards the bills to the administrative office for prepayment clearance. In addition, incumbent forwards to the administrative office for prepayment clearance all long distance calls. Other utility

charges are postaudited for validity of rate and similar matters by the administrative office which, should an overpayment be noted, advises the voucher examiner to deduct the amount from subsequent utility charges.

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-- Forwards for certification those bills which do not require administrative office clearances. Screens voucher for correctness of format, content, allow ability of charges, and other similar elements. For example, due to budget or funding changes, maximum dollar amounts permissible for open market purchases vary by organizational unit, product, etc., from one fiscal quarter to another. Based on a compiled set of operating memos received from the administrative office, the voucher examiner identifies and forwards bills which exceed authorized amounts, or do not have proper purchase clearance documents, to the administrative office for clearances prior to forwarding it to disbursing.

-- Performs a range of arithmetic computations to take early pay or quantity discounts when so authorized in the bill, checks arithmetic accuracy and, after receiving from the administrative office a monthly reading of the gas meter, uses these facts and knowledge of cost per meter(s) to compute monthly gas cost.

-- Uses on occasion alphabetical files maintained by the accounting office to check the amount of a contracted price and similar matters. However, most nonutility bills involve a flat monthly rate or an annually negotiated unit rate for the few items routinely purchased on an open market basis. These rates are summarized in list form for incumbent's use.

Factor 1, Knowledge Required by the Position--Level 1-2--200 points

-- Knowledge of clear-cut and directly applicable oral instructions, rules, price lists, compiled set of memos, etc., which outline allow ability of costs and charges for common goods and services to insure the expenses are allowable and authorized.

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-- Knowledge of the unit's clerical procedures to insure that the pay requests are allowable and contain required facts and factual documentation; to insure that the facts and figures are compatible with the supporting papers; to insure that arithmetic computations are correct; to secure additional information; to know where to forward bills which do not meet these requirements; etc.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor makes assignments by initially indicating quantities expected, generally explaining what is to be done, and defining limitations. Detailed instructions are given for new assignments.

Recurring daily work which consists of examining or screening vouchers for clerical and documentation sufficiency as well as allow ability, is performed on own initiative on the basis of submitted invoices, previous training, and specific guidelines. The supervisor assists with new or unusual situations, resolves discrepancies, and makes final decisions on situations not covered by previous instructions. The voucher examiner has authority to reject vouchers with incomplete, incompatible, or erroneous data; to request clarification, additional information, or required supporting documents; to question apparent duplicate submissions; and resolve similar matters of factual documentation.

Completed work is subject to spot check for accuracy and compliance with requirements.

Factor 3, Guidelines -- Level 3-1 -- 25 points

The work is carried out in accordance with standing oral instructions, lists, charts, and operations memos. These guides are few in number, easy to understand after initial instruction, and readily memorized or referenced. The judgment involved is in deciding clerical sufficiency or allow ability by applying provisions of directly applicable certificates, facts, figures, instructions and charts to the expenses.

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Situations which are not clearly covered by instructions are referred to the supervisor or the administrative office for further clearances, resolution, or guidance.

Factor 4, Complexity -- Level 4-1 -- 25 points

The work consists of the clear-cut and directly related tasks of screening utility and purchase vouchers for clerical and documentation sufficiency; correctness of arithmetic computations; compiling monthly lists of charges; issuing form letters; and on occasion taking early pay discounts. Allow ability is sometimes determined by a check of the prepurchase clearances (usually signatures on separate forms) contained in the bill package or by reference to memos.

The vouchers have recurring types of limited varieties of goods, services and issues; the few partial payments processed are fixed monthly amounts; and the procedures are few in number, repetitively applied, and allow little discretion in application.

Invoices which are not payable on the basis of their factual content and instructions are returned with form letters to the payee for correction and resubmission, or are referred to others.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

In the normal examination of the documentation, incumbent is expected to apply specific rules to insure correct completion of paperwork, the presence of required supporting papers, the allow ability of expenses, and to secure -- by letter, phone or memo -- data which will permit approving the voucher for payment.

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Vouchers which meet clear criteria for adequacy are routed to disbursing for payment. This effects the accuracy and reliability of the payment process.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Personal contacts are with agency employees in the immediate unit, employees in related units such as accounting, and others in the company submitting vouchers.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are for the purpose of obtaining needed supporting documents, clarifying information, explaining why vouchers were not paid as submitted, or explaining status of pending vouchers.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The employee sits at a desk but does some moving about when getting information from files. Sometimes stacks of vouchers are moved for short distance.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting.

Total Points -- 505

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VOUCHER EXAMINER GS-0540-03, BMK #3*Duties*

Incumbent screens for clerical content, allow ability of charges, sufficiency and compatibility of documentation, and accuracy of arithmetic computations, recurring domestic personal travel expense vouchers and their supplemental forms; e.g., reimbursement for money spent for personal transportation, meals, lodging, and related miscellaneous expenses incurred for personal travel. Those vouchers which are clerically sufficient are forwarded to disbursing, accounting, and other sections, such as the passenger rate section, for appropriate follow through.

-- Checks for the presence of required supporting documents such as travel orders, hotel or motel receipts, meal tickets, transportation receipts, etc., and the clerical accuracy of the bill package. Secures required but missing factual information or receipts needed to approve requests for payment from the traveler or the unit which issued the travel order. Uses several charts to make sure the rate used in computations are accurate, air guides to insure the most direct route was used, road atlas to insure the mile factor in the rate per mile computation is correct, etc. Refers to higher authority for resolution or advice those requests for payment which cannot be made to comply with these documentation requirements.

-- Checks the itinerary and expenses to make sure the travel order is complied with in respect to factual conditions such as that travel was performed at the time authorized, to the place authorized, or that auto rental is authorized. Bills which are incorrect in these or similar aspects are returned to the traveler with a form letter which explains why the bill cannot be processed or, as appropriate, to the unit authorizing the travel.

-- Screens recurring types of expenses in the bills to insure they are reimbursable on the basis of previous instructions, training, charts and similar standardized guides. Expenses encountered which are new or not covered by the guides are referred to the supervisor.

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-- Prorates bills, checks accuracy of computations, and performs other arithmetic computations such as computing fractions of per diem when the traveler spent time during the same day in different areas which have different per diem rates.

-- Answers questions from travelers and others as to procedures for assembling and submitting bills or propriety of a normal expense. Provides information to order writing clerks such as preferred wording and standard instructions that need to be included in orders.

-- Uses filed records of travel advances when computing final payments.

Factor 1, Knowledge Required by the Position -- Level 1-2 -- 200 points

-- Knowledge of applicable rules which govern what personal travel expenses are allowable as well as the substance of memos which highlight changes in the initial oral instruction on the General Services Administration Federal Travel Regulations. Due to initial training, the recurring and repetitive nature of the work, and the availability of supervisors or work leaders, regular usage of the portion of the formalized guide which is applicable to personal travel is not necessary.

-- Knowledge of the processing procedures which insure that bills have all the necessary supporting documents, and are correct and complete, including extensions and totals. The incumbent must also know procedures for limited ancillary tasks, such as use of the unit's files to secure the amount of advance payments or the information needed to issue explanatory correspondence.

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Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor makes assignments by initially indicating quantities expected, generally explaining what is to be done, and defining limitations. Detailed instructions are given for new assignments.

The incumbent performs continuing assignments independently, affixing approval notations to those vouchers which can be processed on the basis of previous instructions.

The supervisor maintains control by requiring consultation on situations not covered by previous training and other such instructions. In addition, the supervisor is available to give assistance in handling new or unusual situations, to resolve discrepancies, and to make final decisions in situations.

After initial training the work is subject to random sampling.

Factor 3, Guidelines -- Level 3-1 -- 25 points

The guidelines are limited in number, but are complete and consist of previous training, oral instruction, compiled sets of memos, work samples and charts such as per diem rate charts or airline schedules. These guidelines give detailed instructions as to rates, procedures, methods, and techniques for examining vouchers as well as detailed criteria for judging the payability of bills and items in the bills.

Any proposed deviation from instructions and those expenses claimed but not specifically allowed by guidelines must be approved by the supervisor or other higher authority.

Factor 4, Complexity -- Level 4-1 -- 25 points

The examining process requires repetitively comparing documents, securing missing information, and insuring that no factual deficiency exists. The incumbent also secures facts from easily referenced files, applies several charts to the work, and sorts copies.

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Any deficiency is easily recognized since the expenses and issues are primarily repetitive. There is little choice to be made in deciding what needs to be done.

The actions to take are readily discernible and the work is quickly mastered.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

In the normal examination of documents, incumbent is expected to apply specific rules to insure correct completion of paperwork, the presence of required supporting documents, the allow ability of expenses, and to secure any missing documentation.

Vouchers which meet clear criteria for adequacy are routed to disbursing for payment. This effects the accuracy and reliability of the agency's payment process.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts, other than in the immediate office, accounting and disbursing, are with agency employees, their dependents, others who may have occasion to travel on agency business, and employees of common carriers such as airline information operators.

Factor, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are generally for the purpose of obtaining needed supporting documents and facts; clarifying information; explaining why vouchers were not paid as submitted; or answering routine inquiries on allow ability of specific expenses or status of pending vouchers.

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Factor 8, Physical Demands -- Level 8-1 -- 5 points

The employee sits at a desk but does some moving about when getting information from files. Sometimes stacks of vouchers are transported for short distances.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting.

TOTAL POINTS -- 505

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VOUCHER EXAMINER GS-0540-03, BMK #4*Duties*

Examines vouchers for payment to contractors, universities, laboratories, etc., for research work done for the Government in a specified field, or for devising, developing, or improving specific equipment, supplies, materials, methods, etc., when the vouchers involve: (1) a basis of payment which is well defined, usually on a fixed rate or unit basis with few discount provisions other than, for example, quality and early pay, and/or straightforward partial payments; (2) few changes to the contract; (3) single, or limited variety of, projects under each contract; (4) contractor payment for materials and supplies; (5) no reservations of funds; (6) distribution of expenditures over one or two appropriations; (7) maintenance of records limited to those on payments; (8) straightforward one-time or no advance payments; (9) contracts which are similar to one another, or of limited variety as to type of project, terms, provisions, and conditions.

Typically, any liquidated damage clauses or other deductions for deviations by the supplier from contract terms are of a nature requiring automatic, arbitrary action by the voucher examiner without need to consider whether the deviation is excusable, or beyond the control of the vendor, or otherwise justifiable.

Factor 1, Knowledge Required by the Position -- Level 1-2 -- 200 points

-- Knowledge of rules which are well established and defined to determine allow ability of charges while processing relatively straightforward vouchers presented against the provisions of highly standardized contracts which have straightforward provisions.

-- Knowledge of office procedures to examine vouchers when the action consists primarily of applying repetitive processing steps; ensuring the presence of required information; clerical execution; consistency of facts and information among vouchers, supporting documents and authorizations from contract compliance personnel; etc.

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Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The voucher examiner receives close instruction from the supervisor only on nonrecurring assignments and changes in procedures and/or guidelines.

Assignments are performed on own initiative according to continuing and established procedures and previous experience. The voucher examiner must independently apply the applicable rules and the unit's procedures to complete the work.

The supervisor reviews the work primarily by selective sampling, but occasionally selectively reviews it closely for compliance with regulations and established procedures.

Factor 3, Guidelines -- Level 3-1 -- 25 points

All assignments to be performed independently are covered by specific and complete instructions, manuals, well-established procedures and other comparable guidelines.

The employee works in strict adherence to the guidelines and must refer to the supervisor when guidelines and oral instructions do not specifically address the action.

Factor 4, Complexity -- Level 4-1 -- 25 points

The work consists of clear-cut, directly related, and repetitive tasks associated with one type of voucher. Vouchers requiring decisions on allow ability are paid only on a note from compliance officers that the amount billed is authorized.

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The choice to be made in deciding what needs to be done depends on clerical correctness and sufficiency of the package, and the presence with the bill of authorization (approval) certificates from grant or loan officers.

Any error related to clerical correctness or sufficiency requires the bill be sent with explanation, back to the Grants Management Office for correction or further clearances. Bills without clerical error are forwarded with appropriate notation.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

The purpose of the work is to execute a few specific rules and procedures.

Vouchers which meet clear criteria for adequacy are routed to disbursing for payment. This effects the accuracy and reliability of the agency's payment process.

Factor 6, Personal Contacts -- Level 6-1 -- 10 points

Contacts are confined to the immediate office and a few closely related units in the same organization.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

The purpose of the contacts is to exchange information relating to return or receipt of materials, need for additional data, status of work, etc.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary, with some movement about the office to use files, deliver paper, etc.

Factor 9, Work Environment -- Level 9-1 -- 5 points

The work is performed in an office setting.

TOTAL POINTS -- 490

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VOUCHER EXAMINER GS-0540-04, BMK #1*Duties*

Incumbent of this position insures allow ability of charges and performs a variety of clerical tasks when examining bills for the full range of travel-related expenses, to include permanent changes of station when sale of residence as well as personal transportation and some household freight shipments are involved. Other vouchers may be for foreign separation travel, invitational and interview travel, missing person or death case travel, student dependent educational travel, etc.

-- Checks the bill package to make sure that the supporting documents are present and that the bill and supporting documents contain all required factual information. The supporting documents typically include travel orders, property settlement agreements, truth-in-lending statements, personal property sales or purchase agreements, shipping invoices, mortgage documents, invoices or receipts as necessary, etc. Uses per diem rate charts, shipping rate charts, airline guides, etc., to check the correctness of facts such as miles traveled, per diem rate, or cost. If factual information is missing from any of the forms, such as authorizing signature, fund code number of proper item breakdown in a receipt, or if there are factual errors such as a number of miles shipped or weight, the voucher examiner must obtain the receipt or a correction of the factual error before

proceeding with the examination. This is typically done by phone or through correspondence. If, after exploration of all possible channels, required factual documentation or clarification cannot be obtained or corrected, the bill is referred to higher authority.

-- Reviews the bill to make sure all claimed amounts and items are authorized by the travel order. For example, non-payability may result from improperly prepared or ambiguously worded orders; orders which are improperly endorsed or modified; failure by the traveler to get necessary extensions of the order; failure by employee to comply with the order such as unauthorized deviation from the ordered travel for leave purposes or personal convenience; loss or improper use of transportation authorization by either the employee or shipper, such as exceeding authorized weight limits; or involve storage, performance of travel or duty beyond the scope of the order, travel in anticipation of orders, uncertainty on whether or not a "travel status" actually existed, and other such conditions. If the issue can be resolved, by getting a statement that excess transit time was used due to cancellation of a flight, or getting amended travel orders issued, or obtaining clarified or corrected receipts, the voucher examiner resolves it. If the nonpayable condition persists, approval for payment of the nonsupportable item is withheld and the bill is referred to the supervisor.

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-- Reviews the expenses in the bill and orders to make sure they are allowed by the appropriate regulations, decisions, directives, and other controlling guides. If study of formalized, comprehensive guidelines indicate an expense is excessive or if it is not authorized by the guides, the incumbent recomputes the bill using the authorized amount and either returns the bill to the payee for correction, or refers the bill to higher authority. Also considered is the dollar amount and the willingness of the traveler to agree to the modifications involved.

-- Updates or adds new folders to alphabetic files after approving advance payments. Uses information from these files as well as from microfiche or computer printouts to complete examinations of subsequent bills presented under the same order.

-- Checks accuracy of extensions; verified totals; takes percentage discounts; prorates expenses such as when travel takes employees into two different per diem areas in the same day, or to allot a bill total to more than one account or individual; etc.

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-- Answers telephone inquiries concerning such facts as allow ability of expenses, format of travel orders, and status of pending bills.

- Computes Federal withholding tax by using official rate charts or performing arithmetic computations, and prepares tax withholding (W-2) forms.
- Prepares collection letters after computing amount of over-payments when advances exceed authorized expenses. Maintains action files on these accounts and, after a second notice to the traveler, prepares and forwards to payroll documents which authorize withholding the amount from the employee's pay.
- Responds in writing to GAO exceptions; outlining the rationale for allowing disputed expenses or forwarding any necessary additional papers.

Factor 1, Knowledge Required by the Positions -- Level 1-3 -- 350 points

- Knowledge of the various sets of instruction which comprise the body of standardized procedures and rules on entitlement, allow ability, and documentation to examine the full range of the agency's travel vouchers, including permanent change of station vouchers with sale and/ or purchase of residence.

Factor 2, Supervisory -- Level 2-2 -- 125 points

The voucher examiner receives batches of unscreened bills daily. The supervisor or work leader is available to explain new or unusual situations, to provide any necessary technical assistance in applying guideline changes, to resolve conflicts in guides or authorizations, and to make final decisions in situations not clearly included in normal office procedures or applicable manuals.

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The voucher examiner independently processes the vouchers, resolving the recurring issues and problems on own initiative, and is responsible for following the proper procedures and applying the appropriate guideline or rule. Unfamiliar situations not covered by the previous continuing instructions are referred to the supervisor for decision, additional guidance or other help.

The day-to-day work of the voucher examiner is subject to selective sampling to insure compliance with regulations on allow ability and procedures.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Procedures for doing the work are well established and a considerable number of various guidelines are available. The guidelines are detailed and specific.

Due to the variety of types of vouchers examined and the number of possible applicable guidelines, the voucher examiner must use judgment in selecting and applying the appropriate guideline and in making minor deviations in normally acceptable processing procedures when resolving documentation problems, or when discerning the need for and source of additional data, such as when clearing expenses related to the sale of a house. However, situations to which the guidelines are not applicable, and significant proposed deviations from the guidelines, are referred to the supervisor.

Factor 4, Complexity -- Level 4-2 -- 75 points

In addition to screening voucher which have nonrepetitive factual information, dissimilar documentation requirements, and dissimilar basis on which to determine allow ability as indicated by formalized guides; the incumbent performs a combination of other clerical tasks.

These task include referencing a number of varying types of guides; issuing explanatory correspondence; computing taxes and preparing tax withholding forms; using and updating files; issuing collection letters; answering queries on guideline application; responding to GAO exceptions; etc.

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The transactions examined vary in documentation requirements and problems encountered. The clerk must recognize these differences and adjust the work methods accordingly.

There is some variation in the types of voucher examined, type of supporting documents, content, and method for computing payments. There is also recurring special difficulty in obtaining additional factual information, such as with foreign permanent change of station documents, and the basis of payment in each transaction is conditioned on a number of varying supporting documents, retroactive payments, partial payments, and pending collection actions.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

Through normal verification and examination of the full range of travel vouchers, to include permanent change of station vouchers which include sale of residence expenses, the incumbent executes a number of specific rules, regulations and procedures to insure the clerical and arithmetic accuracy of the bill packages and to determine allow ability of expenses.

Proper and timely examination of vouchers is critical to the accuracy and timeliness of the agency's accounting and disbursing functions.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with agency employees, their dependents, and other who may have occasion to travel on agency business. The employee must also contact other Government organizations, representatives of common carriers, shippers, and other representatives of such business firms.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are generally for the purpose of obtaining needed supporting documents, clarification of conflicting information, explaining why vouchers were not paid as submitted, and answering routine inquiries on travel regulations or status of pending vouchers.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

Work is sedentary though some movement, lifting and stooping is required when using files or delivering stacks of vouchers.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting.

TOTAL POINTS -- 805

VOUCHER EXAMINER GS-0540-04, BMK #2*Duties*

Incumbent is responsible for examining and processing invoices, orders, vouchers, and other requests for payment for several types of petroleum products and related services (e.g., petroleum products and related shipping and lumber services), and applying the pay provisions of contracts when many of the following complicating conditions are present in most of the vouchers: (1) large-scale purchases; (2) widely varying types of commodities, other than merely common administrative supplies and equipment; (3) the commodities purchased require nonstandard supporting papers; (4) most transactions involve partial payments; (5) liquidated damage clauses are included in many contracts; (6) price escalation clauses are provided in many contracts; (7) the types of commodities are such that familiarity with special terminology concerning a variety of products is required of the voucher examiner; (8) the contracts vary as to terms, provisions, and conditions from one to another; (9) records are maintained of purchase authorizations, partial deliveries, partial payments, unliquidated obligations, and other items; (10) transportation, delivery, storage, or comparable charges are a factor in computing the amount due on many vouchers; (11) long-term contracts; (12) services may vary with conditions, such as the weather, with payment contingent upon satisfactory performance under such conditions; (13) payments are for different types of services under one contract with a different price basis for each type; and (14) checking for defaults, failure to perform, etc. is required by insuring the presence of written clearances from other organizations such as procurement. (For purposes of this paragraph "many" means over half, and "most" means three-fourths or more.)

-- Performs examinations of vouchers and their related supporting documents (invoices, certificates of shipment, contracts, receiving reports, and other records) to determine the accuracy and adequacy of all facts and the presence of all necessary supporting documents. This includes complete verification of facts in the invoice and identification of any clerical errors, omission, duplications, or other irregularities such as use of the wrong appropriation number on the face of the invoice. Determines the necessary corrections, adjustments, modifications or additional data needed to support the request for payments. Initiates action through correspondence or personal contact to obtain required data, documents, or information.

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-- Uses the contract and guidelines to assure accuracy as well as allow ability of a variety of facts, figures, and charges such as identification numbers, destinations, shipping instructions, quantities ordered and shipped, purchase authorizations, allow ability of transportation charges, prices, costs, etc. Determines that conditions of the basic contract were authorized by contract modification amendment, price escalation clause, etc.

Determines that deviations from conditions of the basic contract were authorized by contract modification amendment, price escalation clauses, etc.

-- Summarizes from contracts and subsequent modifications the terms and clauses pertinent to payment of invoices. Prepares running balance sheets and records; performs retroactive, closeout, partial, and other similar payments. Control sheets contain information as to the amount of monies expended and procurement time left under the contract; increase and/or decrease to time of contract; funds expended; discount allowances, required withholdings; final payment reports; etc.

-- Reviews the contract file and orders therein monthly to insure there are no pending vouchers or irregularities such as duplicate shipments, duplicate payments, erroneous claims, unauthorized charges and similar irregularities. This insures rapid recoupment actions.

-- Computes prices, extensions, costs, discounts, etc., to insure proper application, calculation and consideration of factors such as contract terms, price variations, cost increases and decreases, FOB origin destination charges, and modification of orders or contracts affecting amount payable.

Factor 1, Knowledge Required by the Position -- Level 1-2 -- 350 points

Knowledge of and skill in applying the standardized instructions on processing commercial account vouchers (e.g., supply and purchase manuals, contracts, oral instruction, etc.) to determine sufficiency of clerical execution of the paperwork, allow ability of charges and accuracy of amount. The voucher examiner applies and cross references the provisions of contracts, regulations and procedural guides to determine that purchase orders and contracts are properly executed, valid, constitute a binding obligation to the Government and that the contractor is not subject to charges of default or failure to perform.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The employee must use initiative to independently perform the day-to-day assignments. The supervisor outlines overall policies, procedures and requirements, exercises general supervision, and is available for advice and assistance on problems of nonrecurring nature to which guidelines are inapplicable or which constitute substantial deviations.

The voucher examiner independently uses established procedures, contacts established sources, and references established guidelines to resolve issues.

The voucher examiner has certification authority but the supervisor assures that finished work and methods used are technically accurate and in compliance with instructions and policy through occasional spot check. Review of the work initially increases when the voucher examiner is given new assignments which are dissimilar from previous work.

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Factor 3, Guidelines -- Level 3-2 -- 125 points

Work is accomplished by using supply and procurement regulations, complex contracts, and various other Federal and agency guidelines and regulations which cover allow ability of expenses and processing procedures. Judgment is used in determining the appropriate regulation to be used in specific cases, in determining the extent of partial payments and reservation of funds allowed by the guides, cross referencing contracts with regulations, determining proper coding of transactions, etc.

Situations to which the guidelines cannot be applied or significant proposed deviations from the guidelines are referred to higher authority.

Factor 4, Complexity -- Level 4-2 -- 75 points

The voucher examiner performs a combination of steps when screening invoices to insure clerical sufficiency, factual accuracy, compliance with guidelines, and allow ability of expenses. These steps include summarizing contracts; establishing control files on new contracts; updating the files as vouchers are approved; computing contract closeouts; handling queries and asking for information by letter and phone; etc.

The vouchers vary in factual content and problems encountered due to the variety in the basis of payment and contract changes. The clerk must consequently perceive the problem, consider the possible solutions and determine the sequence of the steps required to properly process the voucher.

Actions to be taken or responses to be made differ because of the source of information, variety of kinds of transactions and entries, and variations in major aspects of pay conditions to include partial payments, large numbers of varied supporting documents, contract changes, price escalation clauses, etc.

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Factor 5, Scope and Effect -- Level 5-2 -- 75 points

Incumbent must independently perform the full examination and be constantly alert to errors, omissions, duplications, and inconsistencies in the invoices and supporting documents; and insure that expenses which are shown to be not allowable after reference to the controlling guides, and which could result in erroneous payments, are disallowed before processing the documents for certification.

The work product affects the accuracy, reliability, and acceptability of the organization's accounting and disbursing functions.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with personnel from private industry, other Government agencies, and associates within the incumbent's immediate organization and agency.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are required when requesting, furnishing, or verifying information; and in explaining regulations, procedures, and requirements.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary with some walking, bending, and stooping when using files.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting.

TOTAL POINTS -- 805

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VOUCHER EXAMINER GS-0540-04, BMK #3*Duties*

Incumbent examines bills from businesses and institutions for research work done -- by grant and contract purchase -- for the Government in devising, developing, and improving equipment, supplies, materials, or methods. Payments are typically for the production of knowledge rather than material goods or tangible services; and these contracts are frequently made on a short-term basis and may then be extended and expanded if the work and progress of the contractor appear satisfactory and likely to be fruitful. Allow ability and amount of payments are based upon certifications of inspectors and technical experts of the agency rather than under delivery of goods or services documents. Frequently the Government agrees to furnish or to pay for required equipment and supplies used or consumed in the work process in addition to payment for the work. The contract usually may be terminated at the pleasure of the Government, although provisions may be made for a minimum guaranteed payment as well as a maximum payment. Transactions usually require resolving the following complicating factors: (1) progress payments; (2) numerous changes to the contract; (3) variety of projects under each contract; (4) Government payment for materials and supplies as well as for technical work; (5) partial payments; (6) distribution of the expenditure over several appropriations; (7) variety of kinds of supporting papers; (8) advance payments; and (9) contracts which vary from one to another as to type of project, terms, provisions, and conditions.

-- Performs examinations of vouchers and their related supporting documents (invoices, certificates of shipment, contracts, certificates, or notifications from grants management personnel that the work was satisfactorily performed, receiving reports and other records) to determine the accuracy and adequacy of all facts and the presence of all necessary supporting documents. This includes complete verification of facts in the invoice and identification of any clerical errors, omissions, duplications, or other irregularities such as use of the wrong appropriation number on the invoice. Determines the necessary

corrections, adjustments, modifications, or additional data needed to support the request for payments. Initiates action through correspondence or personal contact to obtain it.

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-- Uses the contract and guidelines to assure procedural accuracy as well as allow ability of a variety of facts, figures, and charges such as identification numbers, destinations, shipping instructions, performance certificates, purchase authorizations, or documents which authorize the researcher to spend money looking into additional related areas, allow ability of transportation charges, prices, costs, etc. Determines that conditions which are incompatible with the basic contract were authorized by contracting officer, onsite inspector, contract modification amendment, price escalation clauses, etc.; and that the amount of progress or partial payment has written approval of either the appropriate grant technician or other comparable authorized authority.

-- Checks for defaults, failure of performance, and other such conditions by noting any unusual charges and insuring they are authorized such as by securing the authorizing certificates (usually a prior written clearance) from either contracting, grants management, procurement, etc.

-- Summarizes from contracts, subsequent contract modifications, and performance certificates the terms, clauses, and amounts of progress and other payments pertinent to payment of pending invoices. Prepares running balance sheets and records retroactive, closeout, and other similar payments. Control sheets contain information as to the amount of monies expended and procurement time left under the contract; increase and/or decrease to time of contract; funds expended; discount allowances; balances; final payment reports; etc.

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-- Reviews the contract file and orders therein monthly to insure there are no pending vouchers or irregularities such as duplicate shipments, duplicate payments, erroneous claims, unauthorized or undocumented charges and similar irregularities. This insures rapid recoupment actions on contracts which have no reservation of funds clause.

-- Computes extensions, costs, discounts, etc., to insure proper application, calculation and consideration of factors such as contracted basis of payment terms, price variations, cost increases and decreases, or modification of orders or contracts affecting amount payable.

Factor 1, Knowledge Required by the Position -- Level 1-3 -- 350 points

-- Knowledge of and skill in applying the standardized instructions on processing research vouchers (e.g., supply and purchasing manuals, contracts, agency guides on research

purchases, oral instructions, etc.) to determine allow ability, sufficiency of clerical execution of the paperwork, correctness and documentation sufficiency when considerations such as those listed in the first paragraph of the duty statement are characteristic of the work.

-- Knowledge of bookkeeping methods to understand the relationship between items in the invoice to the proper fund code numbers and to maintain running balance sheets by organization and appropriation for use when computing partial payment. (200)

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor gives specific individual instruction only for nonrecurring work assignments, deviations from normal or prior approved procedures, and new or revised procedures.

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The voucher examiner independently examines all assigned vouchers within established rules and procedures, making adjustments to accommodate minor deviations, as required based on experience and precedent action. Unfamiliar or unprecedented situations, or major deviations from established practices, rules, and procedures are referred to the supervisor for assistance or help.

Review of the work is by spot check to determine that the voucher examiner has used proper procedures and methods, and that the vouchers were examined in a timely fashion. completed work is subject to a formalized quality review process to check for accuracy and compliance with fiscal requirements and contract conditions.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Work is accomplished by using a number of Federal and agency guides which outline correct procedures and allow ability of changes; and complex contracts which modify the allow ability of expenses as outlined in the guidelines. Judgment is used, for example, in determining the appropriate regulation or guideline to be used in specific cases, in determining the extent of partial or progress payments and reservation of funds allowed by the guide, and to determine proper coding of transactions.

Situations to which the guidelines cannot be applied or significant proposed deviations from the guidelines are referred to higher authority.

Factor 4, Complexity -- Level 4-2 -- 75 points

The voucher examiner performs a combinations of steps when screening invoices to insure clerical sufficiency, factual accuracy, compliance with guidelines, and allow ability of expenses. These steps include summarizing contracts; establishing control files on new contracts; updating the files as vouchers are approved; computing contract closeouts; handling queries and asking for information by letter and phone; etc.

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The vouchers vary in factual content and problems encountered due to the variety in the basis of payment, type of contract (flat rate, cost plus a fixed fee, etc.), and contract or performance certificate modifications. The employee must use judgment and adjust the sequence of the processing steps to properly process the voucher.

Actions to be taken or responses to be made differ because of the source of information, variety of kinds of transactions and entries, and variations in major aspects of pay conditions to include partial payments, large numbers of varied supporting documents, contract changes, price escalation clauses, etc.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

The incumbent performs the full range of voucher examining processes and must be constantly alert to errors, omissions, duplications, and inconsistencies in the invoices and supporting documents and insures that expenses which could result in erroneous payments are disallowed before processing the documents for certification.

The work product affects the accuracy, reliability, and acceptability of the organization's accounting and disbursing function.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are with personnel from private industry, universities, non-Government institutions, and other Government agencies. Contacts with persons within own agency includes onsite compliance inspectors.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

The purpose is to give and secure factual information for a variety of reasons but usually to resolve problems with documentation or allow ability of expenses. The information is often highly technical such as conveying the ramification of a contract condition or a billed expense.

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Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary with some walking, bending, and stooping when using files.

Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting and requires that the incumbent exercise normal safe work practices.

TOTAL POINTS -- 805

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VOUCHER EXAMINER GS-0540-05, BMK #1*Duties*

Incumbent examines vouchers submitted for payment for the construction, manufacturing, and delivery to the Government of machinery, vehicles, ordinance materials, buildings, aircraft, ships, or other such items, especially constructed under varying types of nonstandard contracts. Some bills are also for materials such as replacement parts, related parts and ordinance supplies, and delivery of these goods and services to the Government when the goods and services are submitted under the provisions of one or more often changing (amended) types of contracts. The following complicating factors are regularly present: (1) progress payments; (2) requirement for a working knowledge of the supply program for which the release of funds is requested; (3) reservations of funds; (4) numerous change orders to the contracts; (6) requirement for close study of the contracts and, typically, preparation of summary sheets of extracted pay provisions; (7) maintenance of fiscal and contract control records concerning the transaction; (8) recurring requirement for reconstruction of transactions which have occurred since the contract and control sheets were established; and (9) responsibility for performing and balancing contract closeout computation. In addition to the above conditions the following types of factors serve to further complicate the work and are almost always present: (1) advance payments; (2) partial payments; (3) liquidated damage clauses; (4) a variety of products or services with different

price bases included in the same transaction; (5) price escalation clauses; (6) types of products which require the examiner to be familiar with special terminology pertaining to each; (7) contracts which vary from one to another as to type, terms provisions, conditions, and product; (8) different products or services with different price bases billed on the same invoice; and a variety of other comparable factors.

-- Insures clerical correctness of invoices and supporting papers. Obtains required missing information, signatures, and supporting documents; correction of mistakes; special certifications; rulings; clearances; approvals; fund citations, etc; needed for justifying and readying vouchers to be paid.

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-- Refers to contents of files, records, reports, orders, correspondence, and other possible information sources to develop adequate factual information to allow further processing of bills. As obtained data indicates, corrects or otherwise modifies contents and disposition of vouchers and documents.

-- Disallows payment for items by applying provisions of contracts.

-- Files for use in examining subsequent bills various other types of source documents as they are received, e.g., estimates, letters, contracts, renegotiated contracts, statements of invoices, modifications, and technical documents (such as onsite inspector's reports) certifying to rates, conditions, terms, funds, products, quantities, etc., and changes thereto; compares them for accuracy of all factual information, examines them for documentation adequacy, for compliance with or modification of terms of contract provisions, and files them for use when examining subsequent bills.

-- Recommends to accounting office disallowance of payments for a variety of statutory reasons as indicated after search of regulations and as files indicate when choice of appropriate authorization for procedural and substantive decisions must be made from among possible alternate courses depending on clauses in documents and applying knowledge of guidelines and experience with precedents.

-- Recomputes extensions and totals to insure the correctness of the computations. Computes percentages of progress payment and posts it to records. Computes and deducts from the bill percentages to be held under reservation of fund clauses. Corrects arithmetic if necessary and prepares explanatory memo for payee.

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-- Writes up adjustment vouchers to reconcile final balance discrepancies and sends them with prepared form letters to accounting, thereby alerting them that collection actions are indicated by fund balances.

-- Segregates expenses by appropriation, item, and organization. Using accounts code book, puts correct accounting code on vouchers or expenses for accounting and data processing.

-- Maintains comprehensive records for transactions including detailed records of contract payment, progress payments, balances by appropriation, and payments by breakdown of funds as required. Updates records and compiles feeder information for various reports, e.g., Status of Progress Payments Report.

Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 points

-- Knowledge of an extensive body of rules, procedures, and operations relevant to examining vouchers submitted under the provisions of nonstandard, long-term contracts which are frequently revised, amended, and/or extended in order to resolve the wide range of problems inherent in the processes described in the first paragraph of the duty statement.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor provides specific instruction or additional specific information as to approach, methods, and source of information on unusual assignments which have not been previously encountered. However, standard operating procedures and applicable precedent largely govern the assigned work.

The assigned work is carried out independently, without specific instructions, but the voucher examiner has had defined as a limitation requiring assistance and direction those issues which either constitute deviations from previous instruction, which are unfamiliar or unprecedented, or which require a policy decision the incumbent may not independently apply.

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The work is selectively sampled by the supervisor, who has certifying authority and responsibility, for technical accuracy and compliance with instruction.

Factor 3, Guidelines -- Level 3-2 -- 125 points

Work is accomplished by using supply and procurement regulations, complex contracts, procedural guides, and various other guidelines and regulations which cover allow ability of expenses and correct procedures to be used by buyer and seller. Judgment is used in determining the appropriate regulation to be used in specific cases, in determining the extent of progress payments allowed by the guide, in adjusting the procedural steps to fit the situation, determining proper coding of transactions, etc.

Situations to which the guidelines cannot be applied or significant proposed deviations from the guidelines are referred to higher authority.

Factor 4, Complexity -- Level 4-2 -- 75 points

The voucher examiner performs a number of duties in various combinations of steps when referencing controlling rules and guides, and when screening invoices, to insure clerical sufficiency, factual accuracy, compliance with guidelines, and allow ability of expenses. These duties include, but are not limited to, summarizing pay provisions of contracts; establishing control files on new contracts; updating the files as vouchers are approved; computing contract closeouts; handling queries and asking for information by letter and phone; and maintaining running balance journals.

The vouchers vary in factual content and problems encountered due to the variety in the basis of payment, type of contract (flat rate, cost, plus a fixed fee, etc.), and contract or performance certificate modifications. The clerk must use judgment and adjust the sequence of the processing steps in choosing a course of action.

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The actions to be taken or responses to be made differ because of the sources of information, variety of kinds of transactions and entries, and variations in major aspects of pay conditions to include partial payments, large numbers of varied supporting documents, contract changes, price escalation clauses, etc.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

Incumbent must be alert to errors, omissions, duplications, and inconsistencies in the invoices and supporting documents; and insure by reference to controlling guides, that expenses which could result in erroneous payments are disallowed before processing the documents to disbursing.

The work product affects the accuracy, reliability and acceptability of the organization's accounting and disbursing system.

Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are in person and by phone with personnel from private industry, other Government agencies, and associates within own agency.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

Contacts are required when requesting, furnishing, verifying, or classifying information; and in explaining regulations, procedures and other such requirements.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work is sedentary with some walking, bending, and stooping when using files.

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Factor 9, Work Environment -- Level 9-1 -- 5 points

Work is performed in an office setting.

TOTAL POINTS -- 1005

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VOUCHER EXAMINER GS-0540-06, BMK #1*Duties*

The incumbent works in a voucher examining unit resolving exceptions and appeals on a variety of types of vouchers such as: those for services under long-term, nonstandard contracts subject to changing payment and cost bases over the life of the contract; travel vouchers including PCS with sale and purchase of residence; vouchers for large scale purchase of widely varying types of commodities under nonstandard contracts subject to changing payment and cost provisions, etc. The vouchers require special handling as well as the application of all applicable guidelines, rules, regulations and procedures, usually with emphasis on those such as files of past GAO directives and Comptroller General decisions. The vouchers have characteristics such as the following:

- The vouchers are those for which approval has been withheld by other examiners based on seemingly proper use of guidelines, but subsequently appealed due to contentions on guideline application which are sound enough to warrant other than routine review. To perform the work the voucher examiner must exhaust all existing regulations, precedents, and records. This might include pay contract records, contract or similar records, or obsolete or superseded regulations for up to ten years in the past. The voucher examiner must exercise ingenuity in securing missing documents after previous searches by others of all normal channels prove fruitless; study regulations, case material, records, and documentation to establish validity of complaints or exceptions; and study precedent which may be in the form of letters, directives, GAO reports, and Comptroller General's decisions, to insure it is applicable to the issue at hand, and often to insure that agency guides and procedures are true interpretation of the Federal regulations from which they are derived.
- The vouchers were not approved by the voucher examiner by which they were originally examined because of unique problems such as the existence of properly documented yet conflicting entries and issues where the voucher examiner attempts to

resolve an impasse among concerned parties through additional study; or because documentation is missing and facts are in doubt due to a great lapse of time between the transaction and submission of the request for payment.

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Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 points

Knowledge of an extensive body of regulations, rules, procedures, and practices to examine a variety of types of vouchers each having a full range of processing problems and a number of complicating characteristics.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 points

The supervisor gives instructions for new and nonrecurring work assignments, for situations requiring deviations from established procedures, and initially on new or changed procedures, guidelines, rules or comparable changes.

Recurring work is carried out independently without specific instruction, but the voucher examiner gets approval or seeks assistance on deviations from previously established instruction or guidelines and on unprecedented or unfamiliar situations. The recurring work includes independently executing a number of complex processing steps. Resolving a variety of documentation problems, and applying exceptionally detailed and involved allow ability criteria.

The voucher examiner's completed work is checked by the supervisor to assure technical accuracy of the methods used and to insure compliance with continuing instruction and procedure.

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Factor 3, Guidelines -- Level 3-3 -- 275 points

The available guidelines are considered in number and variety. They include regulations, agency manuals, Comptroller General's decisions, and precedent case files. The guidelines do not specifically apply to most voucher examining problems encountered.

The employee interprets the guides to resolve exceptions, appeals and other problems of a similar nature and to determine their application to specific cases.

Factor 4, Complexity -- Level 4-3 -- 150 points

The assignments include various duties involving different and unrelated processes and methods occasioned by examining a variety of distinctly different types of vouchers.

Decisions regarding what needs to be done require assessing many issues such as the variability of contract provisions, the bases of payment, the completeness of pertinent regulations, the variety of types of documentation required, etc., and choosing a course of action from among many alternatives.

The voucher examiner identifies the significant characteristics of each assignment in order to resolve the many different types of problems encountered.

Factor 5, Scope and Effect -- Level 5-2 -- 75 points

Incumbent must be alert to errors, inconsistencies, and special conditions in the invoices and supporting documents; and insure, by reference to controlling guides, that expenses which could result in erroneous payment are disallowed before processing the documents to accounting and disbursing.

The work product affects the accuracy, reliability and acceptability of the organization's accounting and disbursing system.

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Factor 6, Personal Contacts -- Level 6-2 -- 25 points

Contacts are in person or by phone with personnel from private industry, other Government agencies, and associates within own agency.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 points

The voucher examiner must secure factual information which will bring the request for payment within the documentation requirements necessary to allow payments.

Factor 8, Physical Demands -- Level 8-1 -- 5 points

The work requires some walking, bending, and the carrying about of objects such as files.

Factor 9, Work Environment -- Level 9-1 -- 5 points

The employee works in an office setting.

TOTAL POINTS -- 1230